

FILE



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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September 6, 2006

Tawanda Quintanilla, Accountant I  
St. Louis Children's Hospital  
One Children's Place  
St. Louis, MO 63110

RE: Fiscal Monitoring Report of St. Louis Children's Hospital (Project #2006-DHH7)

Dear Ms. Quintanilla:

Enclosed is a report of our fiscal monitoring review of St. Louis Children's Hospital (Contract #HD-04-36) for the period March 1, 2004 through February 28, 2005. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of St. Louis Children's Hospital. Our fieldwork was substantially completed on August 17, 2006.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and through an agreement with the Department of Health and Hospitals (DOHH) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Dwayne Crandall at 613-7257.

Sincerely,

Sedrick D. Blake, CPA  
Internal Audit Executive

Enclosure

cc Honorable Darlene Green, Comptroller  
Melba Moore, Health Commissioner, City of St. Louis Department of Health  
Charles Hickey, Fiscal Manager, City of St. Louis Department of Health



# CITY OF ST. LOUIS

*DEPARTMENT OF HEALTH AND HOSPITALS (DHH)*

*ST. LOUIS CHILDREN'S HOSPITAL  
RYAN WHITE TITLE 1  
CONTRACT #HD-04-36*

*FISCAL MONITORING REVIEW*

*MARCH 1, 2004 THROUGH FEBRUARY 28, 2005*

*PROJECT #2006-DHH7*

*DATE ISSUED: SEPTEMBER 6, 2006*

*Prepared by:  
The Internal Audit Section*



## OFFICE OF THE COMPTROLLER

*Honorable Darlene Green, Comptroller*

**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH AND HOSPITALS  
RYAN WHITE TITLE I  
ST. LOUIS CHILDREN'S HOSPITAL  
CONTRACT #HD-04-36  
FISCAL MONITORING REVIEW  
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**CITY OF ST. LOUIS  
DEPARTMENT OF HEALTH AND HOSPITALS  
RYAN WHITE TITLE I  
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**INTRODUCTION**

**Background**

**Contract Name:** St. Louis Children's Hospital

**Contract Number:** HD-04-36

**Contract Period:** March 1, 2004 through February 28, 2005

**Contract Amount:** \$43,000

The Ryan White Title I contract provided funds from the Health Resources Services Administration (HRSA) through the Department of Health and Hospitals. This contract was used to provide case management to EMA residents with a verified HIV+ diagnosis, employ case managers funded through this contract, support and enforce case manager attendance at regularly scheduled joint case conferences, and provide and/or support ongoing professional training and development to case management staff at least quarterly.

**Purpose**

Our purpose was to determine St. Louis Children's Hospital's compliance with federal, state and local Department of Health and Hospitals (DOHH) requirements for the period March 1, 2004 through February 28, 2005 and make recommendations for improvements.

**Scope and Methodology**

We made inquiries regarding St. Louis Children's Hospital's internal controls relating to the grants administered by the Department of Health and Hospitals (DOHH), tested evidence supporting the reports the Agency submitted to DOHH and performed other procedures considered necessary. Our fieldwork was substantially completed on August 17, 2006.

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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that St. Louis Children's Hospital did not fully comply with federal, state and local DOHH requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report dated July 20, 2004 identified no observations.

**A-133 Status**

St. Louis Children's Hospital was covered under the audit for BJC. The A-133 audit report for the year ended December 31, 2004, dated September 16, 2005 was reviewed. The report expressed an unqualified opinion on the financial statements, but a qualified opinion on the federal awards. There were three findings required to be reported by OMB Circular A-133, no questioned costs, or no instances of noncompliance considered material to the financial statements or federal awards. None of the findings pertained to the City of St. Louis DOHH pass-through grants. The Agency was considered to be a low-risk auditee. The Internal Audit Section did review the audit report on August 9, 2006 and recommended that the report be corrected to identify the Ryan White Title I grant passed through the City of St. Louis.

**Summary of Current Observations**

We did not have any observations.